

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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Civ Action No.

1:20-cv-10745-ALC

**AFFIDAVIT OF
MARC ALBAUM**

RAHUL D. MANCHANDA,

Plaintiff(s),

-against-

INTERNAL REVENUE SERVICE, UNITED STATES
GOVERNMENT, T. FAHMAN, ERICA FARRELL,
SUSAN MCNAMARA, CURRENT AND FORMER
EMPLOYEES OF IRS JANE DOES 1-5,

Defendant(s).

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STATE OF NEW YORK)
) ss.
COUNTY OF NEW YORK)

MARC ALBAUM, being duly sworn, deposes and states
the following under penalties of perjury:

1. I am a practicing CPA of 40-years and I have prepared Mr. Manchanda's taxes for multiple years and have also represented him before the IRS as a POA for a number of years to assist with submission of his various Offers-in-Compromise.

2. During the time period between December, 2018 and December, 2020, I had conversations with various IRS personnel from the 290 Broadway and Holtsville Campus and clearly remember speaking with Susan McNamara in particular about the status of Mr. Manchanda's OIC and the personnel I spoke to seemed to acknowledge that it was pending, since they discussed potential figures for settlement.

3. On at least three (3) occasions during this period, I received inappropriate calls from IRS personnel making

slandorous comments and veiled threats about Mr. Manchanda's tax collection case that concerned me enough that I ended up calling Mr. Manchanda to let him know that I had received a disturbing call from the IRS while the OIC was pending. As a long-term tax practitioner I've come across "questionable" collection practices in the past, and the outrageous nature of these contacts stood out as being over-the-line and rising to the level of harassment.

4. On one occasion I met an attorney's secretary who I used to share offices with on the street, and she advised that she had IRS collection notices for Rahul Manchanda that were addressed to me, but which went to their office and were inadvertently opened, resulting in the unauthorized disclosure of his tax liabilities.

5. To the best of my knowledge based on contemporaneous conversations with Mr. Manchanda, Mr. Manchanda's administrative claims for abusive collection practices were sent to the Area Director's Office at 290 Broadway and to Holtsville as well as to Washington, D.C., and I also know that they were filed at 290 Broadway in connection with Mr. Manchanda's January 13, 2019 New York State lawsuit against the IRS.



Marc Albaum

Dated: May 5, 2021
New York, NY

STATE OF NEW YORK)
) ss.
COUNTY OF NEW YORK)

Signed and sworn to (or affirmed) before me on May 5,
2021 by **Marc Albaum**.


Notary Public



